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Approved For Release 1999/08/30 : CIA-RDP78-05256A000100020004-8

SECURITY INFORMATION

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*Accounting
audit*

Admin, OSO

Finance Division

Field Station Accountings

Document No. <u>2</u>	20 February 1952
No Change In Class. <input type="checkbox"/>	
<input type="checkbox"/> Declassified	
Class. Changed To: TS S <u>6</u>	
Auth.: HR 78-2	
Date: <u>21 SEP 1978</u>	By: <u>24</u>

1. The Finance Division has encountered considerable difficulty in promptly receiving accounting reports from field installations. This delay necessarily results in delinquent recording of expenditures to allotment accounts thus causing ineffective current administrative and operational review of the status of field operations. Further maximum control of appropriated funds cannot be exercised when field reports are excessively delinquent.
2. It is recognized that in the past a great burden has been placed on field personnel with the requirements for numerous reporting of all kind in areas lacking staffing of adequate personnel to perform in the best manner both the operational and administrative requirements of the Agency. However, it is believed that current financial accounting is of sufficient importance to warrant a priority handling by stations. Many requests for statistics have been received from operating offices which we have not been in position to satisfy and staffs responsible for budgetary and financial controls have indicated concern over certain delinquencies in station accountings.
3. Field Fiscal Regulations presently require submission of accountings from all stations, individuals and projects each calendar month. However, there is no specific timing indicated which would require a deadline date for transmission of the report, leaving it to the discretion of the accountable officer. Accordingly, it is suggested that the Field Regulations be amended to provide a submission date and that further a field notice be circularized pointing up the importance of prompt submission of Accountings. Attached hereto are the suggested regulation amendment and a sample recommended field notice.
4. A study of this problem has revealed considerable delay in the handling of accountings in Washington after receipt from the field. This is sometimes caused by detailed analyses and study of accountings by operating divisions before transmitting them to Finance Division. We believe this delay can be improved by a change in the procedure of transmitting reports to Washington and their routing in Washington. It is suggested that field reports submitted in duplicate be addressed to the Chief, Finance Division, and both copies delivered to Finance Division from the mail room. Finance Division will immediately route a copy to the appropriate foreign division for their file. After reconciliation, recording and pre-audit of the original report by the Finance Division, it will be forwarded to the foreign division for approval and return to Finance Division. At this

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point any study not possible by the Foreign Division from the carbon copy may be made with the original, together with supporting documents.

5. Your early and favorable consideration of this problem and our suggestions will be greatly appreciated. Any further information relative to specific cases or discussions of details of recommended solutions may be had by contacting [REDACTED] Acting Deputy Chief, Finance Division, on extension 2295, Room 2000 I Building.

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[REDACTED] 25X1A9a
Chief, Finance Division

Attachments 2

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